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**From:**

**Sent:** Thursday, January 17, 2013 12:06:51 PM

**To:**

**Cc:**

**Subject:** Employment Tax

Regarding employment tax on amounts employees received, if taxpayer does not agree, the tax is assessed. Taxpayer can pay the income tax withholding and FICA tax on Form 941 and file a claim for refund on Form 941-X. If the IRS does not act on the claim within 6 months or if the IRS issues a notice of claim disallowance, taxpayer can file a refund suit in a United States District Court or the Court of Federal Claims. The IRS does not issue a notice of deficiency for employment tax on amounts employees received that should have been characterized as wages; taxpayer cannot file a petition in Tax Court.